



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



July 10, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of April 30, 2023.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best



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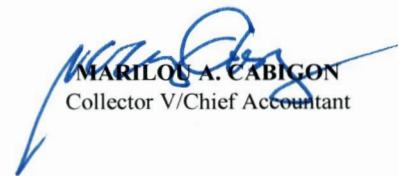
TRIAL BALANCE Fund Cluster 01 Regular Agency Fund As of April 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	156,505.20	-
Petty Cash	1 01 01 020 - 00	1,168,782.80	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	490,455,824.49	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	19,023,114.75	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	305,331,646.69	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	492,144.26	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	492,144.26
Due from National Government Agencies	1 03 03 010 - 00	874,846,217.81	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	343,599,137.28	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,630,262.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,699,173.91	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	50,106,533.38	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	268,785,337.51	-
Non-Accountable Inventory	1 04 04 030 - 00	67,904,870.88	-
Drugs and Medicines Inventory	1 04 04 060 - 00	143,282.18	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	995,159.21	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	486,002.10	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	6,768,942.05	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	7,065,067.39	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,012,973.76	-
Semi-Expandable Military, Police and Security Equipment	1 04 05 090 - 00	3,354,062.06	-
Semi-Expendable Other Machinery and Equipment	1 04 05 190 - 00	56,950.00	-
Semi-Expendable Other Equipment	1 04 05 990 - 00	98,800.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	25,675,020.62	-
Semi-Expendable Books	1 04 06 020 - 00	196,400.00	-
Buildings	1 06 04 010 - 00	292,319,504.26	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	22,496,358.50
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	2,155,363.98
Machinery	1 06 05 010 - 00	220,976,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	115,841,166.19
Office Equipment	1 06 05 020 - 00	169,739,114.86	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	69,979,055.89
Information and Communication Technology Equipment	1 06 05 030 - 00	1,348,260,670.91	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	717,378,022.81
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,378,886.64
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,995,172.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,330,327.53
Military, Police and Security Equipment	1 06 05 100 - 00	377,454,089.78	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	44,669,855.30
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	29,352.55
Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Equipment	1 06 05 990 - 00	2,661,899,679.07	-
Accumulated Depreciation-Other Equipment	1 06 05 991 - 00	-	685,242,339.16
Motor Vehicles	1 06 06 010 - 00	124,835,590.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	47,915,555.89
Furniture and Fixtures	1 06 07 010 - 00	115,525,051.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	28,234,713.09
Books	1 06 07 020 - 00	2,467,663.15	-
Accumulated Depreciation - Books	1 06 07 021 - 00	-	2,344,279.99
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	236,845,953.55	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	1 06 99 991 - 00	-	75,002.50
Computer Software	1 08 01 020 - 00	602,072,248.96	-
Accumulated Amortization - Computer Software	1 08 01 021 - 00	-	55,005,880.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Development in Progress - Computer Software	1 08 98 020 - 00	214,529,500.00	-
Advances for Operating Expenses	1 99 01 010 - 00	450,000.00	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	20,046,155.20	-
Advances to Officers and Employees	1 99 01 040 - 00	1,139,289.28	-
Advances to Contractors	1 99 02 010 - 00	1,647,969.05	-
Prepaid Rent	1 99 02 020 - 00	940,558.94	-
Prepaid Insurance	1 99 02 050 - 00	1,253,909.19	-
Prepaid Subscription	1 99 02 100 - 00	4,125,000.00	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	1,000,928,399.24	-
Accounts Payable	2 01 01 010 - 00	-	112,405,584.12
Due to Officers and Employees	2 01 01 020 - 00	-	172,401.08
Tax Refunds Payable	2 01 03 010 - 00	-	1,240,795,801.85
Due to BIR	2 02 01 010 - 00	-	66,263,565.35
Due to GSIS	2 02 01 020 - 00	-	104,224,885.54
Due to Pag-IBIG	2 02 01 030 - 00	-	8,946,283.41
Due to PhilHealth	2 02 01 040 - 00	-	7,964,920.33
Due to GOCCs	2 02 01 060 - 00	-	14,943,196.13
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	43,985,146.56
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	1,268,094.49
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	7,863,451,771.63
Other Business Income	4 02 02 990 - 00	-	6,156,475.00
Subsidy from National Government	4 03 01 010 - 00	-	1,298,246,139.23
Miscellaneous Income	4 06 99 990 - 00	-	24,228.99
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	410,602,250.58	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,469,817.83	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	27,743,545.44	-
Representation Allowance (RA)	5 01 02 020 - 00	3,393,125.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	3,092,125.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	14,996,803.71	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	428,100.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	1,726,354.18	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	418,800.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	20,067,728.71	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	47,806.00	-
Traveling Expenses-Local	5 02 01 010 - 00	1,633,299.76	-
Traveling Expenses-Foreign	5 02 01 020 - 00	2,247,957.40	-
Training Expenses	5 02 02 010 - 00	744,967.43	-
Office Supplies Expenses	5 02 03 010 - 00	1,610,418.06	-
Accountable Forms Expenses	5 02 03 020 - 00	1,708,932.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	10,557,853.04	-
Drugs and Medicines Expenses	5 02 03 070 - 00	2,092.34	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	1,488.40	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	7,255,491.21	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	33,400.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	263,400.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	363,133.78	-
Water Expenses	5 02 04 010 - 00	1,536,654.14	-
Electricity Expenses	5 02 04 020 - 00	7,452,479.13	-
Postage and Courier Services	5 02 05 010 - 00	113,898.56	-
Telephone Expenses-Mobile	5 02 05 020 - 01	372,800.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	617,907.33	-
Internet Subscription Expenses	5 02 05 030 - 00	1,047,151.30	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	640.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	650,418.18	-
Other Professional Services	5 02 11 990 - 00	15,724,676.35	-
Janitorial Services	5 02 12 020 - 00	6,150,761.19	-
Security Services	5 02 12 030 - 00	117,671.20	-
Other General Services	5 02 12 990 - 00	3,448,029.21	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	29,534,585.13	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	47,913.60	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	155,360.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	415,887.66	-
Taxes, Duties and Licenses	5 02 15 010 - 01	3,810.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	130,687.50	-
Insurance Expenses	5 02 15 030 - 00	609,388.58	-
Printing and Publication Expenses	5 02 99 020 - 00	90,500.00	-
Representation Expenses	5 02 99 030 - 00	287,893.61	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,118,131.08	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	143,982.92	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,721,356.01	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subscription Expenses	5 02 99 070 - 00	14,418,417.14	-
Bank Transaction Fee	5 02 99 220 - 00	1,200.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	604,333.97	-
Depreciation-Buildings	5 05 01 040 - 01	1,018,210.08	-
Depreciation-Other Structures	5 05 01 040 - 99	40,833.66	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	5,157,408.87	-
Depreciation-Office Equipment	5 05 01 050 - 02	1,177,988.26	-
Depreciation-ICT Equipment	5 05 01 050 - 03	20,997,176.61	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	8,944,278.87	-
Depreciation-Machinery and Equipment-Medical Equipment	5 05 01 050 - 11	1,543.74	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	63,194,679.12	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	2,662,296.09	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	192,792.42	-
TOTAL		12,576,047,829.44	12,576,047,829.44

Certified Correct:


MARILOU A. CABIGON
 Collector V/Chief Accountant



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July 10, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of April 30, 2023.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

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TRIAL BALANCE
Fund Cluster 02
Foreign-Assisted Project Fund
As of April 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	43,658,000.00	-
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	-
Due from Officers and Employees	1 03 99 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	74,804,873.84	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	32,826,427.94
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	34,200.00
Technical and Scientific Equipment	1 06 05 140 - 00	6,575,221.65	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	5,917,699.49
Other Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other Equipment	1 06 05 991 - 00	-	7,555,780,350.00
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	198,470,651.65
Due to GSIS	2 02 01 020 - 00	-	12,256.86
Due to Pag-IBIG	2 02 01 030 - 00	-	1,951.94
Due to PhilHealth	2 02 01 040 - 00	-	525.00
Other Payables	2 99 99 990 - 00	-	997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	519,267,393.74
Subsidy from National Government	4 03 01 010 - 00	-	43,658,000.00
Depreciation-Buildings	5 05 01 040 - 01	236,568.54	-
TOTAL		8,356,966,848.97	8,356,966,848.97

Certified Correct:


MARILOU A. CABIGON
 Collector V/Chief Accountant



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July 10, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

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TRIAL BALANCE
Fund Cluster 03
Special Account-Locally Funded
As of April 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	402,015.39	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,036,849.19	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	4,686,469,997.47	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	29,534,000.00	-
Office Supplies Inventory	1 04 04 010 - 00	11,981,200.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	131,133.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	40,180.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	966,480.00	-
Machinery	1 06 05 010 - 00	428,000,000.00	-
Office Equipment	1 06 05 020 - 00	2,570,435.60	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	755,312.94
Information and Communication Technology Equipment	1 06 05 030 - 00	89,980,530.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	40,849,526.25
Other Equipment	1 06 05 990 - 00	9,608,094.93	-
Accumulated Depreciation - Equipment	1 06 05 991 - 00	-	217,210.47
Furniture and Fixtures	1 06 07 010 - 00	1,064,532.95	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	10,169,774.23	-
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Advances to Contractors	1 99 02 010 - 00	192,294.72	-
Due to BIR	2 02 01 010 - 00	-	13,695,016.41
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,161,394.05
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,036,365,147.48
Other Service Income	4 02 01 990 - 00	-	197,103,287.00
Subsidy from National Government	4 03 01 010 - 00	-	1,211,599.38
TOTAL		5,292,005,098.71	5,292,005,098.71

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



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July 10, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

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TRIAL BALANCE

Fund Cluster 07

Trust Fund

As of April 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,939,000.06	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	668,715,077.19	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	26,775,641,142.51	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	139,092,318.30	-
Advances for Operating Expenses	1 99 01 010 - 00	41,579.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	2,225,355,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	20,058,950,000.00
Due to BIR	2 02 01 010 - 00	-	22,457,705.43
Trust Liabilities	2 04 01 010 - 00	-	5,134,432,679.52
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	527,667.82
Other Payables	2 99 99 990 - 00	-	3,840,881.93
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	142,864,367.98
TOTAL		27,588,429,117.36	27,588,429,117.36

Certified Correct:


MARLON A. CABIGON
Collector ✓ Chief Accountant